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April 19, 2007

Ms. Cheryl Kikuta
Utilities Administrator
Division of Consumer Advocacy
Department of Commerce and Consumer Affairs
335 Merchant Street, Room 326
Honolulu, Hawaii 96813

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PUBLIC UTILITIES
COMMISSION

Dear Ms. Kikuta:

Subject: Docket No. 2006-0386
HECO 2007 Test Year Rate Case
Responses to Third Submission of Information Requests

Enclosed are Hawaiian Electric Company, Inc.'s ("HECO") responses to the Consumer Advocate's Third Submission of Information Requests ("IRs") listed on Attachment A.

HECO will provide the Commission with copies of the attached IR responses along with responses to all of the Consumer Advocate's IRs, after the last IR response is completed and submitted to the Consumer Advocate.

Sincerely,

Dean K. Matsuura
Director, Regulatory Affairs

Attachments

cc: Public Utilities Commission (w/o attachments)
Sawvel & Associates, Inc.
Utilitech, Inc.
Dr. Kay Davoodi
Randall Y.K. Young, Esq.

Responses transmitted on April 19, 2007

21-27, 29, 31-36, 41-43, 51-52, 54-58, 60-63, 65-67, 70, 77, 79, 82-84, 114, 116-118, 120-123, 128-130, 135-143, 146, 148, 151-157, 159, 161, 164, 169-174, 176, 180

Remaining IR Responses

28, 30, 37-40, 44-50, 53, 59, 64, 68-69, 71-76, 78, 80-81, 85-113, 115, 119, 124-127, 131-134, 144-145, 147, 149-150, 158, 160, 162-163, 165-168, 175, 177-179